

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

AGWAY FARM & HOME SUPPLY, LLC,

Debtor.

Chapter 11

Case No. 22-10602 (JKS)

Obj. Deadline: January 30, 2023 at 4:00 p.m. (ET)

**SUMMARY OF THIRD MONTHLY FEE APPLICATION OF RICHARDSON
KONTOGOURIS EMERSON LLP, ACCOUNTANTS TO THE DEBTOR, FOR
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR
THE PERIOD FROM NOVEMBER 1, 2022 THROUGH NOVEMBER 30, 2022**

Name of Applicant:

RICHARDSON KONTOGOURIS EMERSON
LLP

Authorized to Provide
Professional Services to:

Debtor and Debtor in Possession

Date of Retention:

August 19, 2022 (effective July 5, 2022)

Period for which compensation
and reimbursement is sought:

November 1, 2022 through November 30, 2022

Amount of Compensation sought as
actual, reasonable and necessary
legal services rendered:

\$3,255.00

Amount of Expense Reimbursement
sought as actual, reasonable and
necessary:

\$0.00

This is a(n): X monthly interim final application

PRIOR APPLICATIONS FILED

Dated Filed	Period Covered	Requested		Approved	
		Fees	Expenses	Fees	Expenses
October 25, 2022	July 16, 2022 through September 15, 2022	\$4,334.00	\$0.00	\$3,467.20 (80%)	\$0.00
December 23, 2022	October 1, 2022 through October 30, 2022	\$4,958.75	\$0.00	\$3,967.00 (80%)	\$0.00

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EMERSON LLP, ACCOUNTANTS TO THE DEBTOR, FOR ALLOWANCE OF
COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD
FROM NOVEMBER 1, 2022 THROUGH NOVEMBER 30, 2022**

RICHARDSON KONTOGOURIS EMERSON LLP (“RKE”), accountants to Agway Farm & Home Supply, LLC, the debtor and debtor in possession (the “Debtor”), hereby submits its monthly fee application (the “Application”) for entry of an order pursuant to section 331 of title 11 of the United States Code, 11 U.S.C. §§101 et seq., as amended (the “Bankruptcy Code”) granting interim compensation in the amount of \$3,255.00 for the period from November 1, 2022 through November 30, 2022 (the “Compensation Period”), and in support thereof, RKE respectfully represents as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction over this Application pursuant to 28 U.S.C. §1334. This is a core proceeding pursuant to 28 U.S.C. §157(b)(2)(A) and (B).

2. Venue of this proceeding and this Application is proper in this District pursuant to 28 U.S.C. §§1408 and 1409.

3. The statutory predicate for the relief sought herein is section 331 of the Bankruptcy Code.

BACKGROUND

4. On July 5, 2022 (the “Petition Date”), the Debtor filed a voluntary petition

with the United States Bankruptcy Court for the District of Delaware (the “Court”) for relief under chapter 11 of the Bankruptcy Code. The Debtor is operating its business and managing its properties as debtor-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On July 18, 2022, an official committee of unsecured creditors (the “Committee”) was appointed in this case. No trustee or examiner has been appointed.

5. On July 13, 2022, the Debtor filed a Motion for Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals (the “Administrative Compensation Motion”) [D.I. 54]. The deadline for filing objections to the Administrative Compensation Motion was 4:00 p.m. (ET) on July 27, 2022. No objections to the Administrative Compensation Motion were filed and on August 2, 2022 the Debtor submitted its Certification of Counsel and proposed form of order approving the Administrative Compensation Motion [D.I. 103]. On August 3, this Court entered an Order granting the Administrative Compensation Motion [D.I. 114].

6. On August 4, 2022, the Debtor filed an application seeking the retention and employment of RICHARDSON KONTOGOURIS EMERSON LLP as accountants to the Debtor nunc pro tunc to the Petition Date [D.I. 121]. On August 19, 2022, this Court entered an Order [D.I. 149] approving the retention of RKE as accountants to the Debtor nunc pro tunc to the Petition Date.

7. Attached hereto as **Exhibit A** is a full and detailed statement describing the services rendered by each professional at RKE during the Compensation Period.

8. To apprise this Court of the accounting services provided during the Compensation Period, RKE sets forth the following summary of accounting services rendered. The summary is intended only to highlight the general categories of services performed by RKE

on behalf of the Debtor; it is not intended to set forth each and every item of professional services which RKE performed.

- **Bankruptcy and Asset Disposition**

This category includes time expended by RKE in connection with the review and analysis of potential tax implications of (1) sale scenarios and the sale process, (2) withdrawal procedures for the various tax jurisdictions to which the debtor has a reporting and/or filing requirement, and (3) meetings and discussions regarding the above.

RKE expended 2.00 hours of time for a charge of \$1,200.00 tax services rendered with respect to the bankruptcy and asset disposition.

- **Tax Compliance for Various Jurisdictions**

This category includes time expended by RKE in connection with the ongoing monthly, quarterly, and annual reporting and filing of various sales tax returns and reporting with States in which the Debtor has taxable nexus. These filing include, but are not limited to (a) Sales and Use Tax, (b) Use Tax, (c) Solid Waste Tax, (d) Litter Tax, (e) and Annual Reporting. Activities related to such filings includes (1) monthly analysis of sales, (2) preparation and filing of tax returns, (3) annual reporting and reconciliation as required, specific to each state and jurisdiction within, (4) addressing notices received, (5) remittance when a liability is incurred.

RKE expended 8.25 hours of time for a charge of \$2,055.00 tax services rendered with respect to tax compliance for various jurisdictions.

WHEREFORE, RKE hereby requests pursuant to the procedures allowed in the Administrative Compensation Order: (i) interim allowance of compensation for necessary and valuable professional services rendered to the Debtor in the amount of \$3,255.00 for the period from November 1, 2022 through November 30, 2022; (ii) payment in the total amount of

\$2,604.00 (representing 80% of the total fees billed during the Application Period); and (iii) such other relief as this Court deems just and proper.

Dated: January 19, 2023
Wilmington, Delaware

MORRIS JAMES LLP

/s/ Brya M. Keilson

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Counsel to the Debtor and Debtor in Possession

VERIFICATION

Alexandra Leung, after being sworn according to law, deposes and says:

- a) I am a partner with the accounting firm of RICHARDSON KONTOGOURIS EMERSON LLP.
- b) I have personally performed or am familiar with the services rendered by RKE, as accountants to the Debtor.
- c) I have reviewed the foregoing Fee Application and the facts set forth therein are true and correct to the best of my knowledge, information and belief. Moreover, I have reviewed Local Rule 2016-2, and submit that the Fee Application complies with such Rule.



Dated: January 19, 2023

Alexandra Leung, CPA